THE HON'BLE SRI JUSTICE J.CHELAMESWAR

AND

THE HON'BLE SRI JUSTICE M.VENKATESWARA REDDY

WRIT PETITION Nos.8560, 8696,
8697 and 8698 of 2006

COMMON ORDER: (Per J.Chelameswar,J)

All the four writ petitions are filed by a limited company called 'Lanco Industries Limited'. The grievance in all these four writ petitions is that for different assessment years, the assessing authority i.e., the 1st respondent assessed the sales tax payable by the petitioner under the Andhra Pradesh General Sales Tax Act and aggrieved by the assessment, the petitioner preferred appeals, in the first three writ petitions to the appellate Deputy Commissioner and in the fourth writ petition to the Sales Tax Tribunal. Along with the appeals, the petitioner also filed applications seeking stay of collection of the tax and the said applications, it appears, are pending. No order either rejecting the application or otherwise is passed.

Notwithstanding the pendency of stay applications, the 1st respondent in each of these cases issued notice calling upon the petitioner to pay the amounts specified in each of those respective notices. Hence, the present writ petitions.

The learned Senior Counsel for the petitioner Sri S.R. Ashok, submitted that this Court had already taken a view in ***ANAB-E-SHAHI WINES AND DISTILLERIES PRIVATE LIMITED v. APPELLATE DEPUTY COMMISSIONER, SECUNDERABAD DIVISION, NAMPALLY, HYDERABAD***

AND OTHERS that where an appeal against an order of assessment is pending along with an application for stay of the recovery of the tax due under the assessment, the State is not justified in coercing the assessee to pay the tax. We are also informed that the State accepted the legal position and the order become final.

Heard the learned Government Pleader.

In the circumstances we are of the opinion that these writ petitions can be disposed of at the admission stage directing the respondents not to take any coercive steps for recovery of the amount of tax found due under various assessment orders from the petitioner pending a decision on the stay applications filed by the petitioner before the appropriate authority.

The Writ Petitions are disposed of accordingly.

_____

J.CHELAMESWAR, J.

Dt.25/04/2006

_____

M.VENKATESWARA REDDY,J.

GS